

**IMPORTANT ANNOUNCEMENT**  
*CONCERNING THE*  
**EDUCATIONAL REQUIREMENTS**  
*FOR THE*  
**CPA EXAMINATION**

Amendments to Hawaii Revised Statutes §466-5.5 were approved by the Governor on June 6, 2002. Act 135, SLH 2002, now allows a candidate with a bachelor's degree (which requires approximately 120 hours of college education) to sit for the CPA examination; and retains the 150-hour education requirement to obtain a license as a certified public accountant in the State of Hawaii. Thus, Act 135 makes the educational requirements to sit for the examination revert back to what they were prior to December 31, 2000.

**QUALIFICATIONS TO TAKE THE UNIFORM CPA EXAMINATION:**

- Baccalaureate degree in accounting conferred by a college or university acceptable to the Board; or
- Baccalaureate degree with a major in a subject other than in accounting, plus eighteen (18) semester hours of upper division or graduate level accounting or auditing subjects, conferred by a college or university acceptable to the Board; or
- Baccalaureate degree or its equivalent in accounting, conferred by a college or university outside of the U.S., and submission of a letter of acceptance from an accredited U.S. college or university to its advanced degree program, or an educational equivalency report prepared by an evaluator approved by the Board.
- If necessary, a statement from a college official indicating that the applicant will graduate within one hundred twenty (120) days after the examination.

*FOR COMPLETE INFORMATION ON THE REQUIREMENTS TO TAKE THE CPA EXAMINATION, CHECK THE BOARD'S WEBSITE:*

**[www.state.hi.us/dcca/pvl/areas\\_accountancy.html](http://www.state.hi.us/dcca/pvl/areas_accountancy.html)**

or *CALL THE BOARD'S OFFICE AT:* (808) 586-2696

*FOR APPLICATION FORMS AND INFORMATION ON REGISTRATION,  
CHECK THE CPA EXAMINATION SERVICES (CPAES) WEBSITE:*

**[www.nasba.org/nasbaweb.nsf/exam](http://www.nasba.org/nasbaweb.nsf/exam)**

or *CALL CPAES AT:* (800) 272-3926 or (615) 880-4268